



**CITY OF RATON, NEW MEXICO  
RESOLUTION 2020-45**

**APPROVAL OF MAY 31, 2020 FINANCIAL REPORTS**

**WHEREAS**, the finances for the City of Raton, have been prepared and reconciled through May 31, 2020;

**WHEREAS**, said financial reports were developed in accordance with requirements of the Local Government Division; and

**WHEREAS**, it is the majority opinion of this Governing Body that the prepared financial report is an accurate accounting of the City of Raton's activities as currently determined for fiscal year 2019-2020.

**NOW, THEREFORE, BE IT HEREBY RESOLVED** that the Governing Body of the Municipality of Raton, State of New Mexico, hereby approves the Financial Report for period ending May 31, 2020.

**RESOLVED:** In session this 23<sup>rd</sup> day of May 2020.

**CITY OF RATON**

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James Neil Segotta, Jr., Mayor

**ATTEST:**

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Michael Anne Antonucci, City Clerk

## GENERAL FUND FINANCIAL SUMMARY AS OF MAY 31, 2020

General Fund Beginning Cash 7/1/19:	\$	2,758,193.54
YTD Revenues		4,859,030.92
YTD Expenses		(4,134,422.31)
Net YTD Transfers IN/OUT		(123,757.37)
Accrual Adj		(16,435.60)
General Fund Ending Cash 5/31/20:	\$	3,342,609.18
Less Required 1/12th Reserve:		(434,142.17)

**AVAILABLE CASH 5/31/20** **\$ 2,908,467.01**

Ending Cash Balances for all other funds as of 5/31/20:

Special Revenue	2,019,799.54
Capital Projects	358,134.69
Debt Service	1,567,203.45
Solid Waste	681,049.89
Trust & Agency	16,167.88
Landfill Trust	423,420.97

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### GROSS RECEIPTS RECAP AS OF JUNE 2020

FY20 Budgeted General Fund GRT:	\$ 2,644,243.00	
Projected GRT thru June 2020	\$ 2,644,243.00	12/12 = 100%
Collected GRT thru June 2020	<u>\$ 2,655,266.87</u>	YTD Actual = 100.42%
	\$ 11,023.87	.42 % above YTD budget projection

#### Additional Notes:

Despite the anticipated decline in Gross Receipts as a result of the COVID-19 Health emergency, the City of Raton will end the fiscal year slightly above the YTD GRT budget projection which is a relief but does not mean that the City could not see a decline in the coming months. The City of Raton will have a several construction projects in progress this summer which will help offset any declines as a result of the continued effects of the COVID-19 on businesses and a potential decrease in summer travelers. The City of Raton was also fortunate to have received an increased amount of Small Cities Assistance this fiscal year that will also help to offset potential declines. The Interim Budget was submitted to DFA by the June 1<sup>st</sup> deadline and is awaiting approval. In the meantime, the City is working on the final budget that will be due to DFA no later than July 31, 2020.

Report Prepared by:

Michael Anne Antonucci, Treasurer

6/18/2020



tax rate 8.5208%

**CITY OF RATON STATE REPORT**

2016-2017

	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN	TOTAL
JULY	117,986.45	143,903.59	24,033.01	6,008.48	96,132.69	388,064.31	(25,161.36)	362,902.95
AUG	136,741.89	166,736.29	27,868.57	6,966.45	111,474.36	449,787.56	(26,325.98)	423,461.58
SEP	155,854.50	187,232.96	31,759.73	7,939.40	127,039.97	509,826.56	(27,451.35)	482,375.21
OCT	122,524.55	149,356.92	24,952.23	6,238.02	99,809.08	402,880.80	(25,708.29)	377,172.51
NOV	135,081.74	164,740.14	27,510.43	6,876.96	110,042.92	444,252.19	(26,407.06)	417,845.13
DEC	137,225.48	167,198.69	27,954.75	6,987.26	111,819.50	451,185.68	(26,037.74)	425,147.94
JAN	117,518.98	143,236.82	23,901.03	5,974.80	95,605.58	386,237.21	(25,226.27)	361,010.94
FEB	141,340.75	171,833.50	28,701.41	7,174.60	114,806.33	463,856.59	(26,546.06)	437,310.53
MAR	108,900.81	131,407.06	21,934.75	5,483.30	87,739.21	355,465.13	(24,416.95)	331,048.18
APR	110,198.86	134,571.06	22,448.15	5,611.53	89,792.80	362,622.40	(24,516.73)	338,105.67
MAY	113,075.15	137,833.83	23,029.44	5,756.07	92,118.40	371,812.89	(24,788.24)	347,024.65
JUN	117,899.54	143,621.33	23,984.78	5,995.42	95,940.88	387,441.95	(25,062.45)	362,379.50
	1,514,348.70	1,841,672.19	308,078.28	77,012.29	1,232,321.72	4,973,433.27	(307,648.48)	4,665,784.79

tax rate 8.5208%

**CITY OF RATON STATE REPORT**

2017-2018

	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN	TOTAL
JULY	119,353.25	145,930.57	24,319.08	6,079.33	97,277.09	392,959.32	(25,171.76)	367,787.56
AUG	121,105.80	149,562.44	24,677.75	6,168.66	98,713.09	400,227.74	(25,261.62)	374,966.12
SEP	147,841.85	180,595.81	30,133.44	7,532.51	120,537.10	486,640.71	(26,939.21)	459,701.50
OCT	126,077.40	153,741.02	25,694.69	6,420.93	102,782.74	414,716.78	(25,473.30)	389,243.48
NOV	133,794.16	163,389.80	27,263.92	6,814.94	109,060.52	440,323.34	(26,498.61)	413,824.73
DEC	112,473.73	137,293.26	22,912.11	5,727.23	91,648.06	370,054.29	(24,686.64)	345,367.65
JAN	131,457.62	159,580.83	26,660.26	6,663.80	106,641.81	431,004.32	(25,912.10)	405,092.22
FEB	116,228.59	141,609.57	23,660.88	5,914.53	94,644.86	382,058.43	(24,949.36)	357,109.07
MAR	118,450.85	143,504.00	24,001.05	5,998.53	96,006.01	387,960.44	(25,079.15)	362,881.29
APR	95,867.66	116,924.66	19,510.37	4,876.74	78,044.25	315,223.68	(23,485.88)	291,737.80
MAY	125,731.17	153,245.11	25,617.02	6,401.51	102,472.17	413,466.98	(25,674.08)	387,792.90
JUNE	92,916.25	113,499.65	18,926.63	4,729.76	75,707.99	305,780.28	(23,446.42)	282,333.86
	1,441,298.33	1,758,876.72	293,377.20	73,328.47	1,173,535.69	4,740,416.31	(302,578.13)	4,437,838.18

Tax Rate effective 1/1/19 8.2708%

**CITY OF RATON STATE REPORT**

2018-2019

	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN	TOTAL
JULY	125,791.55	153,393.10	25,633.23	6,405.65	102,536.25	413,759.78	(25,643.79)	388,115.99
AUG	120,778.84	147,466.72	24,606.36	6,150.21	98,424.44	397,426.57	(25,264.12)	372,162.45
SEP	114,509.07	139,946.52	23,338.45	5,833.53	93,357.08	376,984.65	(24,906.84)	352,077.81
OCT	111,918.25	136,726.41	22,809.75	5,700.71	91,243.48	368,398.60	(24,628.40)	343,770.20
NOV	121,686.52	148,489.75	24,800.95	6,197.28	99,205.17	400,379.67	(25,496.72)	374,882.95
DEC	102,892.30	125,859.88	20,993.08	5,248.04	83,972.67	338,965.98	(24,386.22)	314,579.76
JAN	119,369.41	144,918.74	24,196.44	6,046.36	96,787.65	391,318.60	(25,683.29)	365,635.31
FEB	110,328.88	133,830.17	22,331.97	5,582.20	88,912.64	336,411.80	(24,574.06)	311,837.74
MAR	105,137.22	128,203.06	21,426.42	5,353.30	65,063.57	325,183.47	(23,734.04)	301,449.43
APR	92,768.57	113,242.22	18,904.54	4,722.19	57,505.32	287,142.84	(22,737.28)	264,405.56
MAY	115,454.47	140,891.38	23,507.13	5,874.22	71,513.54	357,240.74	(24,367.87)	332,872.87
JUNE	104,370.18	127,404.29	21,270.69	5,317.31	64,120.95	322,483.42	(6,167.90)	316,315.52
	1,345,005.26	1,640,372.24	273,819.01	68,431.00	1,012,642.76	4,315,696.12	(277,590.53)	4,038,105.59

Tax Rate effective 1/1/20 8.5083%

**CITY OF RATON STATE REPORT**

2019-2020

	STATE	MUNI	INFRA	ENV	WATER	GROSS	ADMIN/LOAN	TOTAL
JULY	118,860.98	145,056.26	24,218.31	6,053.52	73,141.02	367,330.09	(7,045.39)	360,284.70
AUG	123,175.13	150,274.09	25,104.05	6,275.80	75,802.84	380,631.91	(44,638.33)	335,993.58
SEP	130,271.87	159,138.81	26,556.70	6,638.22	80,084.66	402,690.26	(43,420.01)	359,270.25
OCT	117,513.87	143,332.13	23,951.82	5,987.56	72,409.46	363,194.84	(43,084.74)	320,110.10
NOV	141,057.78	172,076.00	28,743.73	7,184.19	86,780.86	435,842.56	(43,891.46)	391,951.10
DEC	110,766.23	135,283.43	22,572.98	5,642.96	68,410.14	342,675.74	(42,504.99)	300,170.75
JAN	108,120.26	131,346.32	21,924.96	5,481.17	66,254.56	333,127.27	(42,336.24)	290,791.03
FEB	132,577.43	161,245.83	26,901.29	6,724.79	81,039.65	408,488.99	(43,654.15)	364,834.84
MAR	127,531.96	132,006.64	22,013.47	5,503.20	66,695.03	353,750.30	(42,676.59)	311,073.71
APR	85,980.11	121,406.23	17,542.01	4,385.58	52,848.98	282,162.91	(40,821.61)	241,341.30
MAY	119,629.73	168,275.10	24,404.92	6,100.94	73,327.77	391,738.46	(32,510.97)	359,227.49
JUNE	87,261.77	125,937.62	17,798.74	4,449.55	53,601.66	289,049.34	(32,158.77)	256,890.57
	1,402,747.12	1,745,378.46	281,732.98	70,427.48	850,396.63	4,350,682.67	(458,743.25)	3,891,939.42

Comparison (based on gross amount):

Total Gross YTD GRT Compared to last year for June

YTD June 2019	YTD June 2020	Inc./(Dec)	% Inc./(Dec)	
4,315,696.12	4,350,682.67	34,986.55	0.81%	(reflective of tax rate changes in 2019 & 2020)

FY 20 GENERAL FUND BUDGET COMPARISON - June 2020

General Fund	YTD Budget	YTD Actual	Inc./(Dec)	%Inc./(Dec)
Budgeted GRT	12/12 =100%	100.42%		
2,644,243.00	2,644,243.00	2,655,266.87	11,023.87	0.4200% above budget projection



**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
 Month Ending May 31, 2020

FUND	CASH		BEGINNING		NET			ENDING CASH/INV	O/S DEPOSIT	O/S CHECK	OTHER	TOTAL	BANK	INVEST	VAR
	CASH	INVEST	REVENUES	EXPENSES	TSF IN/OUT	ACCRUAL ADJ									
100 General Fund	2,758,193.54	-	4,859,030.92	4,134,422.31	(123,757.37)	(16,435.00)	3,342,609.18	-	1,556.28	16,962.83	-	3,358,015.73	3,358,015.73	-	-
<b>Special Revenue</b>															
201 Fire Grant	113,779.26	-	66,027.60	52,963.21	-	904.76	127,348.41	-	-	921.70	-	128,270.11	128,270.11	-	-
202 Fire	338,326.68	-	513,739.94	488,510.71	(80,807.00)	2,170.18	284,919.09	-	-	3,957.32	-	288,876.41	288,876.41	-	-
203 Recreation	212.78	-	167,796.16	256,500.85	80,714.73	(2,313.22)	(10,090.40)	-	-	3,177.78	-	(6,912.62)	(6,912.62)	-	-
204 Lodgers Tax Promo	124,989.59	-	402,203.28	148,686.72	(235,475.95)	-	143,030.20	-	-	10,496.42	-	153,526.62	153,526.62	-	-
205 Lodgers Tax Non-Promo	276,056.42	-	4,293.99	221,147.77	196,766.92	(2,383.39)	253,586.17	10,001.42	4,011.28	-	-	247,596.03	247,596.03	-	-
206 Law Enforcement	548.71	-	27,887.18	9,036.00	(18,445.00)	-	954.89	-	-	-	-	954.89	954.89	-	-
207 Insurance Reserve	88,298.39	-	1,002,879.71	1,022,541.49	-	-	68,636.61	-	-	-	-	68,636.61	68,636.61	-	-
208 Emergency Medical	25,923.14	-	19,035.28	16,748.77	-	(21.00)	28,188.65	-	-	776.04	-	28,964.69	28,964.69	-	-
209 Police Grants	-	-	50,000.00	50,000.00	-	-	-	-	-	-	-	-	-	-	-
210 Local Gov't. Corrections	70,724.44	-	9,994.39	585.00	-	-	80,133.83	-	-	-	-	80,133.83	80,133.83	-	-
211 Library Building	46,278.95	229,700.00	8,481.60	2,294.58	-	-	282,165.97	-	-	-	-	282,165.97	52,465.97	229,700.00	-
213 Library Grant	7.68	-	10,594.91	12,122.17	-	-	112.36	-	-	-	-	112.36	112.36	-	-
215 Economic Development	-	-	57,613.35	46,955.35	40,000.00	1,631.94	50,658.00	-	-	-	-	50,658.00	50,658.00	-	-
216 Environmental	114,150.25	-	67,639.73	30,446.49	(52,078.94)	-	99,264.55	-	-	-	-	99,264.55	99,264.55	-	-
217 Street Improvement	557,236.75	-	470,091.26	502,050.80	-	995.00	526,272.21	-	11,845.00	-	-	538,117.21	538,117.21	-	-
218 Rev. Loan	37,536.84	-	155.61	52,300.86	22,626.00	-	8,017.59	-	-	-	-	8,017.59	8,017.59	-	-
219 Police Money Seizures	25,807.38	-	378.95	2,797.75	-	-	23,388.58	-	-	-	-	23,388.58	23,388.58	-	-
220 Law Enforcement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
221 Region IV Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
222 Juvenile Justice Grant	-	-	155,089.72	119,750.00	-	-	35,339.72	-	5,225.00	-	-	40,564.72	40,564.72	-	-
223 ARRA OJP Grant	-	-	45,478.15	45,478.15	-	-	-	-	-	-	-	-	-	-	-
229 NMHDD Shuler Grant	14,493.56	-	3,379.55	-	-	-	17,873.11	-	-	-	-	17,873.11	17,873.11	-	-
<b>Total SRF</b>	<b>1,834,370.82</b>	<b>229,700.00</b>	<b>3,082,760.36</b>	<b>3,080,916.67</b>	<b>(46,699.24)</b>	<b>584.27</b>	<b>2,019,799.54</b>	<b>10,001.42</b>	<b>40,410.54</b>	<b>-</b>	<b>2,050,208.66</b>	<b>1,820,508.66</b>	<b>229,700.00</b>	<b>-</b>	<b>-</b>
<b>Capital Project Funds</b>															
300 Airport	114.12	-	621,692.36	635,864.60	14,058.12	-	0.00	-	-	-	0.00	-	-	-	-
301 Parks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
302 Swimming Pool (separate bank acct)	138,677.10	-	525,867.00	9,842.73	(317,549.47)	-	337,151.90	-	-	-	-	337,151.90	337,151.90	-	-
305 NMDOT Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
308 Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
312 Depot Improvement Proj	1.86	-	14,853.08	12,724.66	10,782.28	-	12,912.56	-	3,115.80	-	-	16,028.36	16,028.36	-	-
313 Sanitation Project	-	-	3,564.83	3,564.83	-	-	-	-	-	-	-	-	-	-	-
356 Filter Plant Project (separate bank acct)	451.03	-	2,524,527.64	2,516,908.44	-	-	8,070.23	-	-	-	-	8,070.23	8,070.23	-	-
<b>Total CPF</b>	<b>139,244.11</b>	<b>-</b>	<b>3,690,504.91</b>	<b>3,178,905.26</b>	<b>(292,709.07)</b>	<b>-</b>	<b>358,134.69</b>	<b>-</b>	<b>3,115.80</b>	<b>-</b>	<b>361,250.49</b>	<b>361,250.49</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service Funds</b>															
401 NMFA - Fire Equipment	1,380.77	-	887.28	82,030.76	80,807.00	-	1,044.29	-	-	-	-	1,044.29	1,044.29	-	-
404 NMFA - NMED DS	-	-	-	1,584.80	1,584.80	-	-	-	-	-	-	-	-	-	-
405 USDA Loan - Wastewater Plant	722,477.89	-	232,359.65	135,687.98	-	-	819,149.56	-	-	-	-	819,149.56	819,149.56	-	-
406 NMFA - Rec Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
407 NMFA - Rec Center	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411 NMFA Police Vehicles	2,316.64	-	203.04	20,710.00	18,445.00	-	254.68	-	-	-	-	254.68	254.68	-	-
412 NMFA Sanitation Loan	463,706.31	-	-	92,315.56	-	-	371,390.75	-	-	-	-	371,390.75	371,390.75	-	-
413 NMFA Aquatic Center Loan	292,515.71	-	5,823.16	288,858.75	311,834.74	-	321,314.86	-	-	-	-	321,314.86	321,314.86	-	-
414 NMFA Transfer Station Loan	48,292.63	-	960.82	47,283.08	52,078.94	-	54,049.31	-	-	-	-	54,049.31	54,049.31	-	-
<b>Total DSF</b>	<b>1,530,689.95</b>	<b>-</b>	<b>240,233.95</b>	<b>668,470.93</b>	<b>464,750.48</b>	<b>-</b>	<b>1,567,203.45</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,567,203.45</b>	<b>1,567,203.45</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Enterprise</b>															
500 Solid Waste	689,657.05	-	1,336,826.48	1,289,939.10	(56,184.80)	690.26	681,049.89	-	5,932.22	-	-	686,982.11	686,982.11	-	-
<b>Trust &amp; Agency</b>															
700 Correction Fees	-	-	4,130.84	4,130.84	-	-	-	-	-	-	-	-	-	-	-
705 Govt GRT Fund	-	-	253,806.85	253,806.85	-	-	-	-	-	-	-	-	-	-	-
720 Fireworks Fund	250.68	-	8,213.17	606.22	-	-	7,857.63	-	-	-	-	7,857.63	7,857.63	-	-
725 Charity Fund	10,985.55	-	288.67	3,280.41	-	-	7,993.81	-	-	-	-	7,993.81	7,993.81	-	-
730 RWW GRT Fund	-	-	796,794.97	796,794.97	-	-	-	-	-	-	-	-	-	-	-
750 Coke Fund	298.68	-	17.76	-	-	-	316.44	-	-	-	-	316.44	316.44	-	-
<b>Total T&amp;A</b>	<b>11,534.91</b>	<b>-</b>	<b>1,063,252.26</b>	<b>1,058,619.29</b>	<b>-</b>	<b>-</b>	<b>16,167.88</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,167.88</b>	<b>16,167.88</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Landfill Trust Assurance</b>															
800 Landfill Trust	362,193.89	-	6,627.08	-	54,600.00	-	423,420.97	4,200.00	-	-	-	419,220.97	419,220.97	-	-
<b>TOTAL CITY FUNDS</b>	<b>7,325,884.27</b>	<b>229,700.00</b>	<b>14,279,235.96</b>	<b>13,411,273.56</b>	<b>-</b>	<b>(15,161.07)</b>	<b>8,408,385.60</b>	<b>15,757.70</b>	<b>66,421.39</b>	<b>-</b>	<b>8,459,049.29</b>	<b>8,229,349.29</b>	<b>229,700.00</b>	<b>-</b>	<b>-</b>

**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
**Month Ending May 31, 2020**

<b>GENERAL FUND</b>		<b>ORIGINAL</b>		<b>FINAL</b>	<b>11/12</b>	<b>ACTUAL</b>	<b>ACCRUAL</b>	<b>AMOUNT LESS</b>	<b>Favorable</b>	<b>11/12=91.60%</b>
<b>DEPARTMENT</b>		<b>BUDGET</b>	<b>ADJ</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>ADJUSTMENT</b>	<b>ACCRUAL</b>	<b>(Unfavorable)</b>	<b>%</b>
<b>Revenues</b>										
Municipal Taxes		2,131,802.00	-	2,131,802.00	1,954,151.83	2,002,014.00		2,002,014.00		of Budget
State Shared Taxes		1,411,571.00	75,837.00	1,487,408.00	1,363,457.33	1,377,963.34		1,377,963.34	47,862.17	93.91%
License & Permits		23,600.00	-	23,600.00	21,633.33	18,084.00		18,084.00	14,506.01	92.64%
Charges for Services		655,566.00	-	655,566.00	600,935.50	564,699.58		564,699.58	(3,549.33)	76.63%
Fines & Forfeitures		37,100.00	-	37,100.00	34,008.33	31,838.49		31,838.49	(36,235.92)	86.14%
Miscellaneous Rev.		381,450.00	7,332.00	388,782.00	356,383.50	362,919.09		362,919.09	(2,169.84)	85.82%
Grants		393,319.00	174,203.23	567,522.23	520,228.71	501,512.42		501,512.42	6,535.59	93.35%
		5,034,408.00	257,372.23	5,291,780.23	4,850,798.54	4,859,030.92	-	4,859,030.92	(18,716.29)	88.37%
									8,232.38	91.82%
<b>Expenditures</b>										
10 Legislative		29,796.00	-	29,796.00	27,313.00	23,978.26	-	23,978.26	3,334.74	80.47%
11 Executive		786,306.00	11,400.00	797,706.00	731,230.50	683,777.17	111.40	683,665.77	47,453.33	85.72%
12 Judicial		81,579.00	-	81,579.00	74,780.75	63,482.57	-	63,482.57	11,298.18	77.82%
13 Building Maintenance		104,349.00	56,589.00	160,938.00	147,526.50	76,935.65	(156.94)	77,092.59	70,590.85	47.80%
21 Police		1,407,659.00	14,282.00	1,421,941.00	1,303,445.92	1,190,728.13	(6,674.92)	1,197,403.05	112,717.79	83.74%
22 Fire		1,266,222.00	3,119.00	1,269,341.00	1,163,562.58	1,109,353.08	1,337.32	1,108,015.76	54,209.50	87.40%
23 Dispatch		325,075.00	1,460.00	326,535.00	299,323.75	280,838.46	-	280,838.46	18,485.29	86.01%
31 Streets		503,174.00	(697.00)	502,477.00	460,603.92	246,373.43	(179.11)	246,552.54	214,230.49	49.03%
41 Animal Control		58,067.00	16,922.00	74,989.00	68,739.92	73,069.57	(128.85)	73,198.42	(4,329.65)	97.44%
50 Parks & Recreation		-	-	-	-	-	-	-	-	-
55 Library		230,961.00	724.00	231,685.00	212,377.92	207,963.58	48.42	207,915.16	4,414.34	89.76%
60 Zoning		123,687.00	67,383.00	191,070.00	175,147.50	87,348.85	-	87,348.85	87,798.65	45.72%
65 Economic/Community Dev.		77,899.00	4,000.00	81,899.00	75,074.08	53,556.53	(11,321.64)	64,878.17	21,517.55	65.39%
70 Airport		39,750.00	-	39,750.00	36,437.50	37,017.03	528.72	36,488.31	(579.53)	93.12%
		5,034,524.00	175,182.00	5,209,706.00	4,775,563.83	4,134,422.31	(16,435.60)	4,150,857.91	641,141.52	79.36%
<b>Transfers In</b>										
		116,187.00	40,471.00	156,658.00	143,603.17	57,240.69	-	57,240.69	86,362.48	36.54%
<b>Transfers Out</b>										
		116,071.00	40,471.00	156,542.00	143,496.83	180,998.06	-	180,998.06	(37,501.23)	115.62%
		116.00	-	116.00	106.33	(123,757.37)	-	(123,757.37)	48,861.25	
<b>Net Change in General Fund</b>										
		-	82,190.23	82,190.23	75,341.04	600,851.24	-	584,415.64	698,235.15	
<b>Beginning Cash</b>										
		2,758,193.54	-	2,758,193.54	2,758,193.54	2,758,193.54	-	2,758,193.54		
<b>Investments</b>										
		-	-	-	-	-	-	-		
<b>Ending Cash</b>										
		2,758,193.54	82,190.23	2,840,383.77	2,833,534.58	3,359,044.78	-	3,342,609.18		



**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
**Month Ending May 31, 2020**

FUND	REVENUES		ORIGINAL	FINAL	11/12	Favorable		TRANSFERS				NET TRANSFER	
	General Fund		BUDGET	BUDGET	BUDGET	REVENUES	(Unfavorable)	ORIGINAL	ADJ	FINAL	11/12	IN/OUT	Favorable
100			5,034,408.00	5,291,780.23	4,850,798.54	4,859,030.92	8,232.38	BUDGET		BUDGET	BUDGET		(Unfavorable)
<b>Special Revenue</b>								116.00	(40,129.00)	(40,013.00)	(36,678.58)	(123,757.37)	(87,078.79)
201	Fire Grant		20,804.00	51,430.00	47,144.17	66,027.60	18,883.43	-	-	-	-	-	-
202	Fire		420,670.00	515,034.00	472,114.50	513,739.94	41,625.44	-	-	-	-	-	-
203	Recreation		212,539.00	215,464.00	197,508.67	167,796.16	(29,712.51)	(80,807.00)	-	(80,807.00)	(74,073.08)	(80,807.00)	(6,733.92) =
204	Lodgers Tax Promo		402,500.00	402,500.00	368,958.33	402,203.28	33,244.95	-	15,000.00	(220,000.00)	107,708.33	80,714.73	(26,993.60)
205	Lodgers Tax Non-Promo		4,000.00	4,000.00	3,666.67	4,293.99	627.32 *	(220,000.00)	-	(220,000.00)	(201,666.67)	(235,475.95)	(33,809.28)
206	Law Enforcement		27,900.00	27,900.00	25,575.00	27,887.18	2,312.18	180,000.00	-	180,000.00	165,000.00	196,766.92	31,766.92 *
207	Insurance Reserve		1,187,499.00	1,187,499.00	1,088,540.75	1,002,879.71	(85,661.04)	(18,445.00)	-	(18,445.00)	(16,907.92)	(18,445.00)	(1,537.08)
208	Emergency Medical		19,653.00	20,171.00	18,490.08	19,035.28	545.20	-	-	-	-	-	-
209	Police Grants		200,000.00	200,000.00	183,333.33	50,000.00	(133,333.33)	-	-	-	-	-	-
210	Local Gov't. Corrections		10,800.00	10,800.00	9,900.00	9,994.39	94.39	-	-	-	-	-	-
211	Library Building		6,410.00	6,410.00	5,875.83	8,481.60	2,605.77 *	-	-	-	-	-	-
213	Library Grants		15,354.00	17,248.00	15,810.67	10,594.91	(5,215.76)	-	-	-	-	-	-
215	Economic Development		-	80,650.00	80,650.00	73,929.17	(6,720.83)	-	-	-	-	-	-
216	Environmental		70,455.00	71,455.00	65,500.42	67,639.73	2,139.31	-	-	-	-	40,000.00	-
217	Street Improvement		344,480.00	621,290.00	569,515.83	470,091.26	(99,424.57)	(48,233.00)	-	(48,233.00)	(44,213.58)	(52,078.94)	(7,865.36)
218	Rev. Loan		100.00	100.00	91.67	155.61	63.94 *	(63,389.00)	-	(63,389.00)	(58,106.58)	(58,106.58)	58,106.58 *
219	Police Money Seizures		600.00	600.00	550.00	378.95	(171.05)	-	24,102.00	24,102.00	22,093.50	22,626.00	532.50
220	Law Enforcement Block Grant		-	-	-	-	-	-	-	-	-	-	-
221	Region IV Grant		-	-	-	-	-	-	-	-	-	-	-
222	Juvenile Justice Grant		174,079.00	174,079.00	159,572.42	155,089.72	(4,482.70)	(7,365.00)	-	(7,365.00)	(6,751.25)	-	6,751.25
223	ARRA OJP Grant		64,380.00	64,380.00	59,015.00	45,478.15	(13,536.85)	-	-	-	-	-	-
229	NMEDD Shuler Grant		6,418.00	6,418.00	5,883.17	3,379.55	(2,503.62)	-	-	-	-	-	-
<b>Total SRF</b>			<b>3,188,641.00</b>	<b>488,787.00</b>	<b>3,677,428.00</b>	<b>3,370,975.67</b>	<b>3,082,760.36</b>	<b>(155,739.00)</b>	<b>39,102.00</b>	<b>(116,637.00)</b>	<b>(106,917.25)</b>	<b>(46,699.24)</b>	<b>20,218.01</b>
<b>Capital Project Funds</b>													
300	Airport		796,932.00	796,932.00	730,521.00	621,692.36	(108,828.64)	24,482.00	1,027.00	25,509.00	23,383.25	14,058.12	(9,325.13)
301	Parks		-	-	-	-	-	-	-	-	-	-	-
302	Swimming Pool		558,847.00	558,847.00	512,276.42	525,867.00	13,590.58	(316,359.00)	-	(316,359.00)	(289,995.75)	(317,549.47)	(27,553.72)
305	NMDDOT Projects		190,167.00	190,167.00	174,319.75	-	(174,319.75)	63,389.00	-	63,389.00	58,106.58	-	-
308	Historic Buildings		-	47,430.00	47,430.00	43,477.50	(3,952.50)	-	-	-	-	-	-
312	Depot Improvement Proj		217,202.00	217,202.00	199,101.83	14,853.08	(184,248.75)	(1,943.00)	-	(1,943.00)	(1,781.08)	10,782.28	12,563.36
313	Sanitation Project		631,401.00	631,401.00	578,784.25	3,564.83	(575,219.42)	-	-	-	-	-	-
356	Filter Plant Project		3,195,299.00	3,195,299.00	2,929,024.08	2,524,527.64	(404,496.44)	-	-	-	-	-	-
<b>Total CPF</b>			<b>5,589,848.00</b>	<b>47,430.00</b>	<b>5,637,278.00</b>	<b>5,167,504.83</b>	<b>3,690,504.91</b>	<b>(230,431.00)</b>	<b>1,027.00</b>	<b>(229,404.00)</b>	<b>(210,287.00)</b>	<b>(292,709.07)</b>	<b>(24,315.49)</b>
<b>Debt Service</b>													
401	NMFA - Fire Equipment		1,600.00	1,600.00	1,466.67	887.28	(579.39)	80,807.00	-	80,807.00	74,073.08	80,807.00	6,733.92
404	NMFA - NMED DS		-	-	-	-	-	1,586.00	-	1,586.00	1,453.83	1,584.80	130.97
405	USDA Loan - Wastewater Plant		269,314.00	(15,771.00)	253,543.00	232,414.42	(23,128.58)	-	-	-	-	-	-
406	NMFA - Rec Center		-	-	-	-	-	-	-	-	-	-	-
407	NMFA - Rec Center		-	-	-	-	-	-	-	-	-	-	-
411	NMFA Police Vehicles		300.00	300.00	275.00	203.04	(71.96)	18,445.00	-	18,445.00	16,907.92	18,445.00	1,537.08 #REF!
412	NMFA Sanitation Loan		2,500.00	2,500.00	2,291.67	-	(2,291.67)	-	-	-	-	-	-
413	NMFA Aquatic Center Loan		500.00	500.00	458.33	5,823.16	5,364.83	288,859.00	-	288,859.00	264,787.42	311,834.74	47,047.32
414	NMFA Transfer Station Loan		500.00	500.00	458.33	960.82	502.49	48,233.00	-	48,233.00	44,213.58	52,078.94	7,865.36
<b>Total DSF</b>			<b>274,714.00</b>	<b>(15,771.00)</b>	<b>258,943.00</b>	<b>237,364.42</b>	<b>240,233.95</b>	<b>437,930.00</b>	<b>-</b>	<b>437,930.00</b>	<b>401,435.83</b>	<b>464,750.48</b>	<b>63,314.65</b>
<b>Enterprise</b>													
500	Solid Waste		1,462,810.00	1,463,810.00	1,341,825.83	1,336,826.48	(4,999.35)	(102,276.00)	(4,200.00)	(106,476.00)	(97,603.00)	(56,184.80)	41,418.20 *
<b>Trust &amp; Agency</b>													
700	Correction Fees		6,000.00	6,000.00	5,500.00	4,130.84	(1,369.16)	-	-	-	-	-	-
705	Govt GRT Fund		300,000.00	300,000.00	275,000.00	253,806.85	(21,193.15)	-	-	-	-	-	-
720	Firework Fund		5,474.00	5,474.00	5,017.83	8,213.17	3,195.34	-	-	-	-	-	-
725	Charity Fund		300.00	300.00	275.00	288.67	13.67	-	-	-	-	-	-
730	RWW GRT Fund		879,750.00	879,750.00	806,437.50	796,794.97	(9,642.53)	-	-	-	-	-	-
750	Coke Fund		110.00	110.00	100.83	17.76	(83.07)	-	-	-	-	-	-
<b>Total T&amp;A</b>			<b>1,191,634.00</b>	<b>1,191,634.00</b>	<b>1,092,331.17</b>	<b>1,063,252.26</b>	<b>(29,078.91)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Landfill Trust Assurance</b>													
800	Landfill Trust Assurance *		1,500.00	7,000.00	6,416.67	6,627.08	210.41	50,400.00	4,200.00	54,600.00	50,050.00	54,600.00	4,550.00
<b>TOTAL CITY FUNDS</b>			<b>16,743,555.00</b>	<b>784,318.23</b>	<b>17,527,873.23</b>	<b>16,067,217.13</b>	<b>14,279,235.96</b>	<b>(1,787,981.17)</b>	<b>-</b>	<b>-</b>	<b>(0.00)</b>	<b>-</b>	<b>-</b>

**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
**Month Ending May 31, 2020**

EXPENDITURES		ORIGINAL		FINAL	11/12		Favorable
FUND		BUDGET	ADJ	BUDGET	BUDGET	EXPENSE	(Unfavorable)
100	General Fund	5,034,524.00	175,182.00	5,209,706.00	4,775,563.83	4,134,422.31	641,141.52
<b>Special Revenue</b>							
201	Fire Grant	134,583.00	30,626.00	165,209.00	151,441.58	52,963.21	98,478.37
202	Fire	678,190.00	94,364.00	772,554.00	708,174.50	488,510.71	219,663.79
203	Juvenile Recreation	314,752.00	2,925.00	317,677.00	291,203.92	256,500.85	34,703.07
204	Lodgers Tax 3%	220,107.00	30,000.00	250,107.00	229,264.75	148,686.72	80,578.03
205	Lodgers Tax 2%	305,340.00	75,200.00	380,540.00	348,828.33	221,147.77	127,680.56
206	Law Enforcement	10,004.00	-	10,004.00	9,170.33	9,036.00	134.33
207	Insurance Reserve	1,187,499.00	-	1,187,499.00	1,088,540.75	1,022,541.49	65,999.26
208	Emergency Medical	45,576.00	518.00	46,094.00	42,252.83	16,748.77	25,504.06
209	Police Grants	200,000.00	-	200,000.00	183,333.33	50,000.00	133,333.33
210	Local Gov't. Corrections	16,000.00	-	16,000.00	14,666.67	585.00	14,081.67
211	Library Building	9,000.00	-	9,000.00	8,250.00	2,294.58	5,955.42
213	Library Grants	15,362.00	1,894.00	17,256.00	15,818.00	12,122.17	3,695.83
215	Economic Development	-	82,150.00	82,150.00	75,304.17	46,955.35	28,348.82
216	Environmental	22,222.00	11,000.00	33,222.00	30,453.50	30,446.49	7.01
217	Street Improvement	590,478.00	265,863.00	856,341.00	784,979.25	502,050.80	282,928.45
218	Rev. Loan	37,000.00	24,102.00	61,102.00	56,010.17	52,300.86	3,709.31
219	Police Money Seizures	26,298.00	-	26,298.00	24,106.50	2,797.75	21,308.75
220	Law Enforcement Block Grant	-	-	-	-	-	-
221	Region IV Grant	-	-	-	-	-	-
222	Juvenile Justice Grant	166,714.00	-	166,714.00	152,821.17	119,750.00	33,071.17
223	ARRA OJP Grant	64,380.00	-	64,380.00	59,015.00	45,478.15	13,536.85
229	NMEDD Shuler Grant	-	-	-	-	-	-
<b>Total SRF</b>		<b>4,043,505.00</b>	<b>-</b>	<b>4,662,147.00</b>	<b>4,273,634.75</b>	<b>3,080,916.67</b>	<b>1,192,718.08</b>
<b>Capital Project Funds</b>							
300	Airport	821,413.00	-	821,413.00	752,961.92	635,864.60	117,097.32
301	Parks	-	-	-	-	-	-
302	Swimming Pool	63,559.00	-	63,559.00	58,262.42	9,842.73	48,419.69
305	NMDOT Projects	253,556.00	-	253,556.00	232,426.33	-	232,426.33
308	Historic Buildings	-	47,430.00	47,430.00	43,477.50	-	43,477.50
312	Depot Improvement Proj	215,261.00	-	215,261.00	197,322.58	12,724.66	184,597.92
313	Sanitation Project	631,401.00	-	631,401.00	578,784.25	3,564.83	575,219.42
356	Filter Plant Project	3,195,299.00	-	3,195,299.00	2,929,024.08	2,516,908.44	412,115.64
<b>Total CPF</b>		<b>5,180,489.00</b>	<b>47,430.00</b>	<b>5,227,919.00</b>	<b>4,792,259.08</b>	<b>3,178,905.26</b>	<b>1,613,353.82</b>
<b>Debt Service</b>							
401	NMFA - Fire Equipment	82,031.00	-	82,031.00	75,195.08	82,030.76	(6,835.68)
404	NMFA - NMED DS	1,586.00	-	1,586.00	1,453.83	1,584.80	(130.97)
405	USDA Loan - Wastewater Plant	162,500.00	(26,800.00)	135,700.00	124,391.67	135,687.98	(11,296.31)
406	NMFA - Rec Center	-	-	-	-	-	-
407	NMFA - Rec Center	-	-	-	-	-	-
411	NMFA Police Vehicles	20,710.00	-	20,710.00	18,984.17	20,710.00	(1,725.83)
412	NMFA Sanitation Loan	92,316.00	-	92,316.00	84,623.00	92,315.56	(7,692.56)
413	NMFA Aquatic Center Loan	288,859.00	-	288,859.00	264,787.42	288,858.75	(24,071.33)
414	NMFA Transfer Station Loan	48,233.00	-	48,233.00	44,213.58	47,283.08	(3,069.50)
<b>Total DSF</b>		<b>696,235.00</b>	<b>(26,800.00)</b>	<b>669,435.00</b>	<b>613,648.75</b>	<b>668,470.93</b>	<b>(54,822.18)</b>
<b>Enterprise</b>							
500	Solid Waste	1,527,666.00	863.00	1,528,529.00	1,401,151.58	1,289,939.10	111,212.48
<b>Trust &amp; Agency</b>							
700	Correction Fees	6,000.00	-	6,000.00	5,500.00	4,130.84	1,369.16
705	Govt GRT Fund	300,000.00	-	300,000.00	275,000.00	253,806.85	21,193.15
720	Firework Fund	5,725.00	-	5,725.00	5,247.92	606.22	4,641.70
725	Charity Fund	11,286.00	-	11,286.00	10,345.50	3,280.41	7,065.09
730	RWW GRT Fund	879,750.00	-	879,750.00	806,437.50	796,794.97	9,642.53
750	Coke Fund	409.00	-	409.00	374.92	-	374.92
<b>Total T&amp;A</b>		<b>1,203,170.00</b>	<b>-</b>	<b>1,203,170.00</b>	<b>1,102,905.83</b>	<b>1,058,619.29</b>	<b>44,286.54</b>
<b>Landfill Trust Assurance</b>							
800	Landfill Trust Assurance	-	-	-	-	-	-
<b>TOTAL CITY FUNDS</b>		<b>17,685,589.00</b>	<b>196,675.00</b>	<b>18,500,906.00</b>	<b>16,959,163.83</b>	<b>13,411,273.56</b>	<b>3,547,890.27</b>

**CITY OF RATON**  
**UNAUDITED FINANCIAL STATEMENT**  
**Month Ending May 31, 2020**

<b>GENERAL FUND</b>		<b>ORIGINAL</b>	<b>FINAL</b>	<b>11/12</b>	<b>ACTUAL</b>	<b>ACCRUAL</b>	<b>AMOUNT LESS</b>	<b>Favorable</b>	<b>11/12=91.66%</b>
<b>DEPARTMENT</b>	<b>BUDGET</b>	<b>ADJ</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>AMOUNT</b>	<b>ADJUSTMENT</b>	<b>ACCRUAL</b>	<b>(Unfavorable)</b>	<b>%</b>
<b>Revenues</b>									
Municipal Taxes	2,131,802.00	-	2,131,802.00	1,954,151.83	2,002,014.00	-	2,002,014.00	47,862.17	93.91%
State Shared Taxes	1,411,571.00	75,837.00	1,487,408.00	1,363,457.33	1,377,963.34	-	1,377,963.34	14,506.01	92.64%
License & Permits	23,600.00	-	23,600.00	21,633.33	18,084.00	-	18,084.00	(3,549.33)	76.63%
Charges for Services	655,566.00	-	655,566.00	600,935.50	564,699.58	-	564,699.58	(36,235.92)	86.14%
Fines & Forfeitures	37,100.00	-	37,100.00	34,008.33	31,838.49	-	31,838.49	(2,169.84)	85.82%
Miscellaneous Rev.	381,450.00	7,332.00	388,782.00	356,383.50	362,919.09	-	362,919.09	6,535.59	93.35%
Grants	393,319.00	174,203.23	567,522.23	520,228.71	501,512.42	-	501,512.42	(18,716.29)	88.37%
	<u>5,034,408.00</u>	<u>257,372.23</u>	<u>5,291,780.23</u>	<u>4,850,798.54</u>	<u>4,859,030.92</u>	<u>-</u>	<u>4,859,030.92</u>	<u>8,232.38</u>	<u>91.82%</u>
<b>Expenditures</b>									
10 Legislative	29,796.00	-	29,796.00	27,313.00	23,978.26	-	23,978.26	3,334.74	80.47%
11 Executive	786,306.00	11,400.00	797,706.00	731,230.50	683,777.17	111.40	683,665.77	47,453.33	85.72%
12 Judicial	81,579.00	-	81,579.00	74,780.75	63,482.57	-	63,482.57	11,298.18	77.82%
13 Building Maintenance	104,349.00	56,589.00	160,938.00	147,526.50	76,935.65	(156.94)	77,092.59	70,590.85	47.80%
21 Police	1,407,659.00	14,282.00	1,421,941.00	1,303,445.92	1,190,728.13	(6,674.92)	1,197,403.05	112,717.79	83.74%
22 Fire	1,266,222.00	3,119.00	1,269,341.00	1,163,562.58	1,109,353.08	1,337.32	1,108,015.76	54,209.50	87.40%
23 Dispatch	325,075.00	1,460.00	326,535.00	299,323.75	280,838.46	-	280,838.46	18,485.29	86.01%
31 Streets	503,174.00	(697.00)	502,477.00	460,603.92	246,373.43	(179.11)	246,552.54	214,230.49	49.03%
41 Animal Control	58,067.00	16,922.00	74,989.00	68,739.92	73,069.57	(128.85)	73,198.42	(4,329.65)	97.44%
50 Parks & Recreation	-	-	-	-	-	-	-	-	-
55 Library	230,961.00	724.00	231,685.00	212,377.92	207,963.58	48.42	207,915.16	4,414.34	89.76%
60 Zoning	123,687.00	67,383.00	191,070.00	175,147.50	87,348.85	-	87,348.85	87,798.65	45.72%
65 Economic/Community Dev.	77,899.00	4,000.00	81,899.00	75,074.08	53,556.53	(11,321.64)	64,878.17	21,517.55	65.39%
70 Airport	39,750.00	-	39,750.00	36,437.50	37,017.03	528.72	36,488.31	(579.53)	93.12%
	<u>5,034,524.00</u>	<u>175,182.00</u>	<u>5,209,706.00</u>	<u>4,775,563.83</u>	<u>4,134,422.31</u>	<u>(16,435.60)</u>	<u>4,150,857.91</u>	<u>641,141.52</u>	<u>79.36%</u>
<b>Transfers In</b>									
	116,187.00	40,471.00	156,658.00	143,603.17	57,240.69	-	57,240.69	86,362.48	36.54%
<b>Transfers Out</b>									
	116,071.00	40,471.00	156,542.00	143,496.83	180,998.06	-	180,998.06	(37,501.23)	115.62%
	<u>116.00</u>	<u>-</u>	<u>116.00</u>	<u>106.33</u>	<u>(123,757.37)</u>	<u>-</u>	<u>(123,757.37)</u>	<u>48,861.25</u>	
<b>Net Change in General Fund</b>									
	-	82,190.23	82,190.23	75,341.04	600,851.24	-	584,415.64	698,235.15	
<b>Beginning Cash</b>									
	2,758,193.54	-	2,758,193.54	2,758,193.54	2,758,193.54	-	2,758,193.54		
<b>Investments</b>									
	-	-	-	-	-	-	-		
<b>Ending Cash</b>									
	<u>2,758,193.54</u>	<u>82,190.23</u>	<u>2,840,383.77</u>	<u>2,833,534.58</u>	<u>3,359,044.78</u>	<u>-</u>	<u>3,342,609.18</u>		